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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	)	Chapter 11 Case
DELPHI CORPORATION, et al.	)	No. 05-44481
Debtors.	)	(Jointly Administered)
	)	

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**NOTICE OF RESPONSE TO THE STATEMENT OF RECLAMATION RE: CLAIM  
NO. 124 OF VALEO ELECTRICAL SYSTEMS, INC., WIPERS DIVISION**

Please be advised that pursuant to the Amended Final Reclamation Order (Docket No. 881) a Response to the Statement of Reclamation Re: Claim No. 124 on behalf of Valeo Electrical Systems, Inc., Wipers Division was served, via Federal Express, on April 20, 2006 on Christina Cattell, Re: Delphi Reclamations, Mail Code # 483-400-216, 5725 Delphi Drive, Troy, Michigan 48098 and Skadden, Arps, Slate, Meagher & Flom LLP, Attn: Matthew J. Micheli, Re: Delphi Reclamations, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606.

Respectfully submitted,

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Dated: April 25, 2006

By: /s/ E. Todd Sable  
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